



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Kelly Bokma

Phone #: (406) 567-2270

(Signature)

(Date)

Chair, Board of Trustees: Sandra Moeller

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
212	Advancing Agriculture Education Program	STATE		NA
312	Vo Ed Agriculture	STATE		State
460	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
461	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
462	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
502	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
802	State OTO Capital Invest & Deferred Maintenance	STATE		state
807	Vo Ed Business/Marketing	STATE		State



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,153.71	7,391.33	74,893.59	
02	Taxes Receivable - Real and Personal (120-149)	4,368.63	666.45	0.48	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	99,522.34	8,057.78	74,894.07	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,368.63	666.45	0.48	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,368.63	666.45	0.48	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,968.14			
48	Fund Balance for Budget	69,185.57	7,391.33	74,893.59	
52	TOTAL FUND BALANCE/EQUITY	95,153.71	7,391.33	74,893.59	
53	TOTAL LIABILITIES AND FUND BALANCE	99,522.34	8,057.78	74,894.07	



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		34,036.89	14,029.31	11,558.29
02	Taxes Receivable - Real and Personal (120-149)				0.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,071.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,036.89	19,101.04	11,558.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.01
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		34,036.89	19,101.04	11,558.29
52	TOTAL FUND BALANCE/EQUITY		34,036.89	19,101.04	11,558.29
53	TOTAL LIABILITIES AND FUND BALANCE		34,036.89	19,101.04	11,558.30



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,294.03			3,181.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,294.03			3,181.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,294.03			3,181.32
52	TOTAL FUND BALANCE/EQUITY	8,294.03			3,181.32
53	TOTAL LIABILITIES AND FUND BALANCE	8,294.03			3,181.32



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,034.41	5,997.13		162.58
02	Taxes Receivable - Real and Personal (120-149)	301.39			0.66
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,335.80	5,997.13		163.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	301.39			0.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	301.39			0.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	10,034.41	5,997.13		162.58
52	TOTAL FUND BALANCE/EQUITY	10,034.41	5,997.13		162.58
53	TOTAL LIABILITIES AND FUND BALANCE	10,335.80	5,997.13		163.24



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County
0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,297.88	52,079.86		
02	Taxes Receivable - Real and Personal (120-149)		100.32		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,297.88	52,180.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		100.32		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		100.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,297.88	52,079.86		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,297.88	52,079.86		
53	TOTAL LIABILITIES AND FUND BALANCE	1,297.88	52,180.18		



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County
0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County
0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			64,679.29	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			64,679.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			64,679.29	
52	TOTAL FUND BALANCE/EQUITY			64,679.29	
53	TOTAL LIABILITIES AND FUND BALANCE			64,679.29	



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	202,090.80	215,966.71
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,000.00
	1190 Penalties and Interest on Taxes	275.67	941.48
	1510 Interest Earnings	1,429.51	981.00
	3110 Direct State Aid	195,168.48	227,405.14
	3111 Quality Educator	20,749.48	18,784.35
	3112 At Risk Student	0.00	925.82
	3113 Indian Education For All	856.80	816.00
	3114 American Indian Achievement Gap	1,600.00	1,400.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	12,229.40	11,440.32
	3120 State Guaranteed Tax Base Aid	61,338.42	60,746.85
	3444 State School Block Grant	29,830.48	29,830.48
	3730 HB645 State Special Education Allowable Costs	356.75	0.00
	6100 Material Prior Period Revenue Adjustments	-135.48	0.00
	7800 ARRA - State Fiscal Stabilization Fund	22,022.32	0.00
	7810 Education Jobs Fund	18,407.93	266.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>566,220.56</u>	<u>572,504.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	129,585.08	160,392.20
			2XX Personal Services - Employee Benefits	42,931.85	37,383.79
			3XX Purchased Professional and Technical Services	0.00	60.00
			4XX Purchased Property Services	638.00	1,258.74
			5XX Other Purchased Services	785.24	79.03
			6XX Supplies and Materials	6,783.99	29,450.70
			810 Dues and Fees	2,592.36	1,547.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	14,331.14	120.00
			2XX Personal Services - Employee Benefits	2,704.31	0.62
			3XX Purchased Professional and Technical Services	0.00	12,676.62
			6XX Supplies and Materials	132.04	0.00
	221X Improvement of Instruction Services				
			6XX Supplies and Materials	499.00	65.77
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	43,962.91	23,100.00
			2XX Personal Services - Employee Benefits	10,952.42	639.94
			3XX Purchased Professional and Technical Services	6,983.55	1,032.67



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			4XX Purchased Property Services	303.51	1,301.90
			5XX Other Purchased Services	17,224.07	18,655.83
			6XX Supplies and Materials	4,541.92	19,420.83
			810 Dues and Fees	654.80	3,486.26
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	12,094.69	12,266.78
			2XX Personal Services - Employee Benefits	2,893.86	2,805.82
			6XX Supplies and Materials	108.06	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	21,437.51	13,589.12
			2XX Personal Services - Employee Benefits	4,862.13	2,730.23
			3XX Purchased Professional and Technical Services	3,838.06	4,535.43
			5XX Other Purchased Services	56.00	78.00
			6XX Supplies and Materials	167.03	152.98
			810 Dues and Fees	0.00	50.40
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	29,381.68	33,794.69
			2XX Personal Services - Employee Benefits	9,218.51	9,065.46
			3XX Purchased Professional and Technical Services	2,095.19	1,480.81
			4XX Purchased Property Services	27,426.95	20,736.65
			5XX Other Purchased Services	0.00	22.20
			6XX Supplies and Materials	19,772.19	38,707.62
			810 Dues and Fees	101.00	0.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	1,520.55	2,398.89
			6XX Supplies and Materials	6,639.05	871.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,569.66	17,129.29
			2XX Personal Services - Employee Benefits	0.00	123.18
			5XX Other Purchased Services	0.00	57.70
			6XX Supplies and Materials	0.00	499.96
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,270.01	1,213.31
	329 State Miscellaneous Grants				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	3,709.66	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	13,246.35	19,899.60
			2XX Personal Services - Employee Benefits	2,225.51	5,511.61



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	306.81
			6XX Supplies and Materials	0.00	5,650.09
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,553.68	2,477.97
			2XX Personal Services - Employee Benefits	85.77	73.65
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,299.32	11,174.70
			2XX Personal Services - Employee Benefits	98.02	58.00
			5XX Other Purchased Services	684.62	98.00
			6XX Supplies and Materials	0.00	41.25
			810 Dues and Fees	1,000.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,510.34	3,411.21
			2XX Personal Services - Employee Benefits	187.90	148.87
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	18,622.68	19,275.00
			2XX Personal Services - Employee Benefits	119.29	100.10
			4XX Purchased Property Services	0.00	597.47
			5XX Other Purchased Services	2,271.96	2,251.16
			6XX Supplies and Materials	1,727.70	3,499.61
			810 Dues and Fees	1,965.00	50.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	22,022.32	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,407.93	266.71
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,548.53	9,516.90
			2XX Personal Services - Employee Benefits	3,400.61	3,091.69
			4XX Purchased Property Services	279.27	0.00
			6XX Supplies and Materials	10,792.47	8,335.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>568,817.25</u>	<u>568,817.25</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						65,497.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						572,504.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						568,817.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	25,968.14	Less Last Year	0.00	(4b)		25,968.14	
						25,968.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,153.71	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	27,457.53	33,219.33
	1190 Penalties and Interest on Taxes	31.75	101.63
	1510 Interest Earnings	37.12	107.47
	2220 County On-Schedule Trans Reimb	9,490.95	11,970.00
	3210 State On-Schedule Trans Reimb	9,490.95	11,970.00
	3444 State School Block Grant	1,850.77	1,850.77
	3445 State Combined Fund School Block Grant	0.00	3,647.33
	6100 Material Prior Period Revenue Adjustments	-76.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,282.10</u>	<u>62,866.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular	Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	0.00	9,900.00
		2XX	Personal Services - Employee Benefits	0.00	141.52
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	5,000.00
		2XX	Personal Services - Employee Benefits	0.00	1,004.44
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	7,741.88	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	15,204.87	19,766.68
		2XX	Personal Services - Employee Benefits	583.54	1,419.37
		3XX	Purchased Professional and Technical Services	106.65	97.20
		4XX	Purchased Property Services	241.11	2,827.44
		5XX	Other Purchased Services	522.90	0.00
		6XX	Supplies and Materials	4,601.12	9,887.11
		8XX	Other Expenditures	19,357.00	14,956.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>48,359.07</u>	<u>65,000.00</u>



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,524.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,866.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,000.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,391.33	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	3,924.21	171.14
	1190 Penalties and Interest on Taxes	5.47	13.31
	1510 Interest Earnings	969.31	655.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,898.99</u>	<u>840.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					74,053.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					840.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,893.59	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	442.76	315.93
2240 County Retirement Distribution	53,516.82	50,080.09

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

53,959.58 50,396.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,811.03	21,757.28
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	2,153.79	9.62
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,085.44	5,107.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,691.36	1,725.05
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,001.26	2,239.44
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,944.72	4,571.03
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,571.46	1,934.58
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,744.90	3,294.91
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,020.17	3,041.34
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	240.21	265.01
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,547.60	1,971.54
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	423.47	425.12
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,207.87	2,176.87
	910 Food Services				



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,279.57	1,259.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>50,722.85</u>	<u>49,779.04</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					33,419.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,396.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,779.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,036.89 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value
212 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	500.00
312 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,243.00
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,994.73
6100 Material Prior Period Revenue Adjustments	-15,651.50
461 Subtotal	<hr/> 7,343.23
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	7,508.00
502 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,046.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<hr/> <hr/> 19,640.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
212 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	290.42
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	209.58
212 Subtotal	<hr/> 500.00
312 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,040.00
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,312.53
4XX Purchased Property Services	17,418.00
5XX Other Purchased Services	2,722.80
6XX Supplies and Materials	1,336.40
810 Dues and Fees	205.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County
0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
		461 Subtotal		22,994.73
502	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
		5XX Other Purchased Services		1,746.00
		810 Dues and Fees		300.00
		502 Subtotal		2,046.00
807	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		6XX Supplies and Materials		181.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,762.56

Schedule Of Changes Worksheet

Beginning Fund Balance	26,223.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,640.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,762.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,101.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
212 Advancing Agriculture Education Program	500.00	500.00	0.00
312 Vo Ed Agriculture	2,243.00	1,040.00	1,203.00
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,343.23	22,994.73	-15,651.50
465 Miscellaneous Federal Grant thru OPI	7,508.00	0.00	7,508.00
502 Vo Ed Carl Perkins Basic Grant	2,046.00	2,046.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
807 Vo Ed Business/Marketing	0.00	181.83	-181.83
Total	19,640.23	26,762.56	-7,122.33



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	0.08	0.00
	1190 Penalties and Interest on Taxes	0.09	0.00
	1510 Interest Earnings	154.51	101.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>154.68</u>	<u>101.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					11,457.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,558.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,745.00	2,275.00
1510 Interest Earnings	53.98	55.98
3260 State Driver's Education Reimbursement	1,391.88	619.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,190.86	2,950.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	450.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,793.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,950.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	450.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,294.03	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	42.53	27.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>42.53</u>	<u>27.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						3,153.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,181.32 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County
0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	14,805.52	15,179.57
1190 Penalties and Interest on Taxes	19.89	69.95
1510 Interest Earnings	102.21	95.30
3281 State Technology Aid	578.26	560.99
5200 Sale or Compensation for Loss of Assets	5,006.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,512.18	15,905.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,396.10	5,682.75
6XX Supplies and Materials	13,963.67	8,025.42
810 Dues and Fees	414.50	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,040.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	3,625.00
2XX Personal Services - Employee Benefits	19.47	18.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,833.74	17,351.99

Schedule Of Changes Worksheet

Beginning Fund Balance	11,480.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,905.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,351.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,034.41	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	88.88	52.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>88.88</u>	<u>52.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,105.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,105.96</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	5,944.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,997.13	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	21.15	101.92
	1190 Penalties and Interest on Taxes	4.30	28.37
	1510 Interest Earnings	0.47	1.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.92</u>	<u>131.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					31.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					162.58	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	17.36	11.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>17.36</u>	<u>11.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,286.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,297.88	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	4,848.99	5,033.07
1190 Penalties and Interest on Taxes	3.39	16.32
1510 Interest Earnings	561.90	430.82
1900 Other Revenue from Local Sources	0.00	1,629.50
3445 State Combined Fund School Block Grant	3,647.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,061.61	7,109.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,703.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,703.71	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					44,970.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,109.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,079.86	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	83,779.41	0.00
1XXX Revenues from Student Activities	0.00	92,371.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,779.41	92,371.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	72,996.09	92,141.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,996.09	92,141.84

Schedule Of Changes Worksheet

Beginning Fund Balance	64,449.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,371.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,141.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,679.29	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	176.48	9,058.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	179,128.17	152,456.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	754.61	949.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	11,068.00	10,989.58
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,720.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,720.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,906.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,238.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,023.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 75%



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	17,129.29	0.00	0.00	0.00
280	1XXX	2XX	123.18	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	57.70	0.00	0.00	0.00
280	1XXX	6XX	499.96	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	1,213.31	0.00	0.00	0.00
Totals			19,023.44	0.00	0.00	0.00
						19,023.44

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	294.00	0.00	0.00	0.00	294.00
Buildings	485,638.00	0.00	0.00	0.00	485,638.00
Machinery and Equipment	311,476.50	0.00	5,901.57	59,268.50	258,109.57
Totals at Historical Cost	797,408.50	0.00	5,901.57	59,268.50	744,041.57
Less Accumulated Depreciation For:					
Building Accum	312,974.90	0.00	12,197.55	0.00	325,172.45
Machinery and Equipment Accum	208,461.05	-0.25	25,035.30	59,268.50	174,227.60
Total Accumulated Depreciation	521,435.95	-0.25	37,232.85	59,268.50	499,400.05
Governmental Activities, Capital Assets, net	275,972.55	0.25	-31,331.28	0.00	244,641.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	556.00	0.00	0.00
General Administration (23XX)	812.19	0.00	0.00
Operations and Maintenance (26XX)	338.33	0.00	0.00
Transportation (27XX)	23,100.82	0.00	0.00
Food Service (31XX)	227.96	0.00	0.00
Unallocated	12,197.55	0.00	0.00
Total Depreciation for FY2012	37,232.85	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0282-25101720

14 Fergus County

0282 Denton H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	12,248.83	4,011.37	0.00	0.00	16,260.20	16,260.20	0.00
Total Governmental Activity							
Long-Term Liabilities	12,248.83	4,011.37	0.00	0.00	16,260.20	16,260.20	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.